

Form F-66 (IA-2) (7-13-2018)		<div style="text-align: center;"> STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018 </div> <div style="text-align: right; margin-top: 20px;"> 16204400900000 City clerk PO BOX 155, 218 W MAIN ST WAYLAND IA 52654 </div>	
CITY OF <u>Wayland</u> , IOWA DUE: December 1, 2018		(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	160,560		160,560	156,333																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	160,560		160,560	156,333																				
Delinquent property taxes	0		0																					
TIF revenues	118,580		118,580	116,150																				
Other city taxes	101,745	0	101,745	97,165																				
Licenses and permits	765	0	765	790																				
Use of money and property	25,515	0	25,515	23,190																				
Intergovernmental	292,537	0	292,537	270,821																				
Charges for fees and service	57,253	998,523	1,055,776	981,475																				
Special assessments	0	0	0	0																				
Miscellaneous	12,147	8,326	20,473	37,600																				
Other financing sources, including transfers in	714,960	117,994	832,954	858,704																				
Total revenues and other sources	1,484,062	1,124,843	2,608,905	2,542,228																				
Expenditures and Other Financing Uses																								
Public safety	101,573	0	101,573	118,161																				
Public works	150,932	0	150,932	214,490																				
Health and social services	0	0	0	0																				
Culture and recreation	27,764	0	27,764	37,212																				
Community and economic development	73,879	0	73,879	76,500																				
General government	61,192	0	61,192	78,589																				
Debt service	0	0	0	0																				
Capital projects	481,358	0	481,358	524,500																				
Total governmental activities expenditures	896,698	0	896,698	1,049,452																				
Business type activities	0	917,250	917,250	1,005,095																				
Total ALL expenditures	896,698	917,250	1,813,948	2,054,547																				
Other financing uses, including transfers out	238,150	594,804	832,954	858,704																				
Total ALL expenditures/And other financing uses	1,134,848	1,512,054	2,646,902	2,913,251																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	349,214	-387,211	-37,997	-371,023																				
Beginning fund balance July 1, 2017	368,488	1,349,809	1,718,297	1,718,297																				
Ending fund balance June 30, 2018	717,702	962,598	1,680,300	1,347,274																				
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 0</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 301,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 209,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 2,087,140</td> </tr> </table>					Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	General obligation debt	\$ 0	Other long-term debt	\$ 0	Revenue debt	\$ 301,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 209,000					General obligation debt limit	\$ 2,087,140
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents																					
General obligation debt	\$ 0	Other long-term debt	\$ 0																					
Revenue debt	\$ 301,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 209,000																							
		General obligation debt limit	\$ 2,087,140																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Beverly Conrad		Telephone \longrightarrow	Area Code 319	Number 256-3276																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF Wayland						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	160,560						160,560			160,560	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	160,560	0		0	0		160,560		T01	160,560	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	160,560	0		0	0		160,560			160,560	6			
7	TIF revenues			118,580				118,580		T01	118,580	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	2,152						2,152		T15	2,152	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		99,593					99,593		T09	99,593	14			
15	TOTAL OTHER CITY TAXES	2,152	99,593		0	0		101,745	0		101,745	15			
16	Section B - LICENSES AND PERMITS	765						765		T29	765	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	17,806				380		18,186		U20	18,186	18			
19	Rents and royalties	2,375				3,990		6,365		U40	6,365	19			
20	Other miscellaneous use of money and property		964					964		U20	964	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	20,181	964	0	0	4,370	0	25,515	0		25,515	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					157,790		157,790		B89	157,790	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0		0	157,790	0	157,790	0		157,790	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		123,252					123,252		C46	123,252	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants							0		C89	0	49	
50	Iowa Department of Transportation		5,893					5,893		C89	5,893	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	5,602						5,602		C89	5,602	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	5,602	129,145	0	0	0	0	134,747	0		134,747	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service							0		D89	0	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	5,602	129,145	0	0	157,790	0	292,537	0		292,537	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	243,604	A91	243,604	73	
74	Sewer							0	121,852	A8Ø	121,852	74	
75	Electric							0		A92	0	75	
76	Gas							0	633,067	A93	633,067	76	
77	Parking							0		A6Ø	0	77	
78	Airport							0		AØ1	0	78	
79	Landfill/garbage	54,379						54,379		A81	54,379	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	2,874						2,874			2,874	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	57,253	0	0	0	0	0	57,253	998,523		1,055,776	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	103						103	8,326	U99	8,429	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	1,630						1,630		U30	1,630	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	10,414						10,414			10,414	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	12,147	0	0	0	0	0	12,147	8,326		20,473	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	258,660	229,702	118,580	0	162,160	0	769,102	1,006,849		1,775,951	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	65,000				49,960		114,960	46,844		161,804	127
128	Internal TIF loans and transfers in			600,000				600,000	71,150		671,150	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	65,000	0	600,000	0	49,960	0	714,960	117,994		832,954	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	323,660	229,702	718,580	0	212,120	0	1,484,062	1,124,843		2,608,905	132
133												133
134	Beginning fund balance July 1, 2017	198,876	332,236	-185,521		22,897		368,488	1,349,809		1,718,297	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	522,536	561,938	533,059	0	235,017	0	1,852,550	2,474,652		4,327,202	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	76,854						76,854		E62	76,854	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	23,899						23,899		E24	23,899	6
7	Ambulance							0		E32	0	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	820						820		E32	820	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	101,573	0		0	0	0	101,573			101,573	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	14,775	70,784					85,559		E44	85,559	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		15,823					15,823		E44	15,823	18
19	Traffic control safety	713						713		E44	713	19
20	Snow removal	106	2,018					2,124		E44	2,124	20
21	Highway engineering							0		E44	0	21
22	Street cleaning	662						662		E81	662	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)	46,051						46,051		E81	46,051	24
25	Other public works							0		E89	0	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	62,307	88,625		0	0	0	150,932			150,932	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	1,427						1,427		E52	1,427	41
42	Museum, band, theater	3,684						3,684		E61	3,684	42
43	Parks	16,299						16,299		E61	16,299	43
44	Recreation							0		E61	0	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium	6,354						6,354		E61	6,354	46
47	Other culture and recreation							0		E61	0	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	27,764	0		0	0	0	27,764			27,764	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification		106					106		E89	106	52
53	Economic development		28,773					28,773		E89	28,773	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning							0		E29	0	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates			45,000				45,000		E89	45,000	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	28,879	45,000	0	0	0	73,879			73,879	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	15,684						15,684		E29	15,684	61
62	Clerk, Treasurer, financial administration	31,315						31,315		E23	31,315	62
63	Elections	709						709		E89	709	63
64	Legal services and city attorney	4,820						4,820		E25	4,820	64
65	City hall and general buildings	8,664						8,664		E31	8,664	65
66	Tort liability							0		E89	0	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	61,192	0		0	0	0	61,192			61,192	70
71	Section G — DEBT SERVICE							0			0	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76						92,756		92,756			92,756	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	92,756	0	92,756			92,756	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80				388,602				0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0	388,602	0	0	0	388,602			388,602	82
83	TOTAL CAPITAL PROJECTS	0	0	388,602	0	92,756	0	481,358			481,358	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	252,836	117,504	433,602	0	92,756	0	896,698			896,698	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wayland					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			(i)				
87	Section I — BUSINESS TYPE ACTIVITIES											87			
88	Water — Current operation							237,807	E91		237,807	88			
89	Capital outlay								G91		0	89			
90	Debt Service								F91		0	90			
91	Sewer and sewage disposal — Current operation							117,053	E80		117,053	91			
92	Capital outlay								G80		0	92			
93	Debt Service								F80		0	93			
94	Electric — Current operation								E92		0	94			
95	Capital outlay								G92		0	95			
96	Debt Service								F92		0	96			
97	Gas Utility — Current operation							562,390	E93		562,390	97			
98	Capital outlay								G93		0	98			
99	Debt Service								F93		0	99			
100	Parking — Current operation								E60		0	100			
101	Capital outlay								G60		0	101			
102	Debt Service								F60		0	102			
103	Airport — Current operation								E01		0	103			
104	Capital outlay								G01		0	104			
105	Debt Service								F01		0	105			
106	Landfill/Garbage — Current operation								E81		0	106			
107	Capital outlay								G81		0	107			
108	Debt Service								F81		0	108			
109	Hospital — Current operation								E36		0	109			
110	Capital outlay								G36		0	110			
111	Debt Service								F36		0	111			
112	Transit — Current operation								E94		0	112			
113	Capital outlay								G94		0	113			
114	Debt Service								F94		0	114			
115	Cable TV, telephone, Internet — Current operation								E03		0	115			
116	Capital outlay								G03		0	116			
117	Housing authority — Current operation								E50		0	117			
118	Capital outlay								G50		0	118			
119	Debt Service								F50		0	119			
120	Storm water — Current operation								E80		0	120			
121	Capital outlay								G80		0	121			
122	Debt Service								F80		0	122			
123	Other business type — Current operation								E89		0	123			
124	Capital outlay								G89		0	124			
125	Debt Service								F89		0	125			
126	Internal service funds — Specify											126			
127											0	127			
128											0	128			
129	TOTAL BUSINESS TYPE ACTIVITIES							917,250			917,250	129			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wayland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	252,836	117,504	433,602	0	92,756	0	896,698	917,250		1,813,948	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	15,000	72,000					87,000	74,804		161,804	132
133	Internal TIF loans/repayments and transfers out		80,000	71,150				151,150	520,000		671,150	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	15,000	152,000	71,150	0	0	0	238,150	594,804		832,954	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	267,836	269,504	504,752	0	92,756	0	1,134,848	1,512,054		2,646,902	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted		292,434	28,307				320,741			320,741	141
142	Committed					33,635		33,635			33,635	142
143	Assigned					20,000		20,000			20,000	143
144	Unassigned	254,700				88,626		343,326			343,326	144
145	Total Governmental	254,700	292,434	28,307	0	142,261	0	717,702			717,702	145
146	Proprietary								962,598		962,598	146
147	Total ending fund balance June 30, 2018	254,700	292,434	28,307	0	142,261	0	717,702	962,598		1,680,300	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	522,536	561,938	533,059	0	235,017	0	1,852,550	2,474,652		4,327,202	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES																																																																																																																																																																	
		CITY OF Wayland																																																																																																																																																																	
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																	
		<table border="1"> <tr> <th>Purpose</th> <th>Amount paid to other local governments</th> </tr> <tr> <td>Correction.....</td> <td>M05 \$ 0</td> </tr> <tr> <td>Health.....</td> <td>M32 0</td> </tr> <tr> <td>Highways.....</td> <td>M44 0</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94 0</td> </tr> <tr> <td>Libraries.....</td> <td>M52 0</td> </tr> <tr> <td>Police protection.....</td> <td>M62 0</td> </tr> <tr> <td>Sewerage.....</td> <td>M80 0</td> </tr> <tr> <td>Sanitation.....</td> <td>M81 0</td> </tr> <tr> <td>All other.....</td> <td>M89 \$ 0</td> </tr> </table>						Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 0	Highways.....	M44 0	Transit subsidies.....	M94 0	Libraries.....	M52 0	Police protection.....	M62 0	Sewerage.....	M80 0	Sanitation.....	M81 0	All other.....	M89 \$ 0	<table border="1"> <tr> <th>Purpose</th> <th>Amount paid to State</th> </tr> <tr> <td>Highways.....</td> <td>L44 \$ 0</td> </tr> <tr> <td>All other.....</td> <td>L89 \$ 0</td> </tr> </table>						Purpose	Amount paid to State	Highways.....	L44 \$ 0	All other.....	L89 \$ 0																																																																																																																												
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Part IV		SALARIES AND WAGES																																																																																																																																																																	
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																	
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Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																	
A. Long-term debt		<table border="1"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding - JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <td>1. Water utility</td> <td>19U \$ 265,000</td> <td>29U \$</td> <td>39U \$ 15,000</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 250,000</td> <td>49U \$</td> <td>191 \$ 4,100</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 59,000</td> <td>29U</td> <td>39U 8,000</td> <td>49U</td> <td>49U</td> <td>49U 51,000</td> <td>49U</td> <td>189 1,033</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>192</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U 324,000</td> <td>29U</td> <td>39U 115,000</td> <td>49U</td> <td>49U 209,000</td> <td>49U</td> <td>49U</td> <td>189 1,150</td> </tr> <tr> <td>9. Other-Specify</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>10. GO</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>11. Parking</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>12. Airport</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>13. Stormwater</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>14. Section 108</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>Total long-term debt</td> <td>648,000</td> <td>0</td> <td>138,000</td> <td>0</td> <td>209,000</td> <td>301,000</td> <td>0</td> <td>6,283</td> </tr> </table>												Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 265,000	29U \$	39U \$ 15,000	49U \$	49U \$	49U \$ 250,000	49U \$	191 \$ 4,100	2. Sewer utility	19U 59,000	29U	39U 8,000	49U	49U	49U 51,000	49U	189 1,033	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U 324,000	29U	39U 115,000	49U	49U 209,000	49U	49U	189 1,150	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10. GO	19U	29U	39U	49U	49U	49U	49U	189	11. Parking	19U	29U	39U	49U	49U	49U	49U	189	12. Airport	19U	29U	39U	49U	49U	49U	49U	189	13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	14. Section 108	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	648,000	0	138,000	0	209,000	301,000	0	6,283
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B. Short-term debt		<table border="1"> <tr> <td>Outstanding as of JULY 1, 2017</td> <td>61V \$</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td>Outstanding as of JUNE 30, 2018</td> <td>64V \$</td> <td colspan="2"></td> </tr> </table>												Outstanding as of JULY 1, 2017	61V \$	Amount - Omit cents		Outstanding as of JUNE 30, 2018	64V \$																																																																																																																																																
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Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																	
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		Actual valuation -- January 1, 2016																																																																																																																																																																	
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Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018																																																																																																																																																																	
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